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ABSTRACT

This guide, which was written as an initial step in the development of a systemwide articulated curriculum sequence for all vocational programs within the Metropolitan Nashville Public School System, outlines the suggested scope and sequence of a 2-year program in accounting. The guide consists of a course description; general course objectives; course content outlines for each of the two years of the accounting program; and lists of recommended textbooks, working papers, simulation sets, curriculum guides, and other supplementary materials. Included in the course content outline for the first-year course are specific objectives and lesson topics addressing the following skills: calculator use; accounting cycles for businesses organized as a sole proprietorship, partnership and corporation accounting cycles; automated accounting systems; payroll systems; procedures in accounting for uncollectible accounts, plant assets and depreciation, notes and interest, and end-of-fiscal-period work; and accounting control systems. The outline for the second-year course covers the following skill areas: accounting careers and the complete accounting cycle; partnership accounting; accounting clerks and junior accountants (departmentalized accounting and general accounting adjustments); and corporation, cost, and management accounting; job interviews; development of calculator skills; and use of a computer to process accounting problems. (MN)

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VOE ACCOUNTING

SCOPE AND SEQUENCE

VOCATIONAL EDUCATION

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Metropolitan Public Schools

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FOREWORD

This scope and sequence guide, developed for the VOE Accounting Vocational Education program, represents an initial step in the development of a systemwide articulated curriculum sequence for all vocational programs within the Metropolitan Nashville Public School System. It is a direct result of needs expressed by teachers, parents, and the business community for sequential structure within the vocational education curriculum. An articulated vocational curriculum allows a student to move from one level of instruction to the next without repeating learning tasks already mastered, and without experiencing gaps in the presentation of relevant instructional material.

A goal of this curriculum effort is to provide teachers a usable guide based on input from the teachers. The initial step was an identification of course content, with all teachers having an opportunity to contribute. What follows is a publication using the teachers' contributions: a sequential listing of objectives and skills for each program offering.

This guide does not include all specific resource materials that may be used to assist students in acquiring minimum competencies. It is to serve as a guide for the sequence of course content and scope of what is to be taught. This guide content is extremely important and its use is encouraged. The suggested competencies and resource materials allow instructors an opportunity to be creative and resourceful in meeting the needs of individual programs and students.

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INTRODUCTION

This guide has been prepared by VOE Accounting teachers under the direction of the Vocational Education Exemplary Project Staff.

The material in this guide is divided into units allowing students to work in groups or on an individual basis with practice sets to reinforce skills and knowledge learned in the various units.

COURSE DESCRIPTION

The accounting curriculum is designed to teach the complete accounting cycle with special emphasis on specific job competencies for entry level positions. Special emphasis will be placed on the specific tasks performed within the cycle, noting especially that these tasks can be performed by sophisticated machines as well as by persons working by hand. Business simulations are incorporated into the courses so that students are required to use and interpret source documents in the same way that businesses must interpret these documents.

GENERAL COURSE OBJECTIVES

1. To stimulate an interest in accounting for the following types of students:
   a. Those who wish to enter into accounting as a career upon graduation from high school
   b. Those who plan to further their studies in accounting in college
   c. Those who will enter business through the related field of computer science
2. To continue to build the basic skills to reach a degree of proficiency which should make it possible for students to gain initial employment in the field of accounting
3. To help students gain skill in the use of accounting as an instrument of control in modern business
4. To provide a background in the handling of capital accounts made necessary by partnerships and corporations
5. To help students acquire a working knowledge of state and federal laws governing partnerships and corporations
6. To enhance the ability to understand, analyze and interpret financial reports
7. To help students develop an understanding of current tax laws and regulations which have a direct bearing on accounting records, such as, income taxes, local property taxes, sales taxes, and social security taxes
8. To instill proper work habits and attitudes, such as, the ability to follow directions, write legibly, be accurate and take pride in accomplishment

GENERAL COURSE OBJECTIVES continued:

9. To teach attitudes of honesty, cooperativeness, wholesome respect for business as an institution, and the opportunities American business offers for employment
10. To relate fundamental principles of accounting systems and procedures with accounting information and management decisions through automated data processing
11. To teach an appreciation of the impact of automation and data processing in our social and economic environments
12. To help students become more familiar with various office procedures and routines
13. To prepare students for the world of work

COURSE CONTENT FOR VOE ACCOUNTING I

(First and Second Semesters)

I. **Introduction, organization and calculator instruction (2 weeks)**

Specific objectives:

To become familiar with the organization of the class
To learn how TOEC/OEA complements the VOE instructional program
To learn efficient use of available supplies
To learn proper use of calculators and other equipment
To explore accounting careers and requirements
To understand the importance of human relations
To learn appropriate social competencies
To learn the importance of self evaluation

A. Accounting careers

1. Explores accounting career choices
2. Explores local career opportunities
3. Uses job application forms
4. Uses appropriate business dress

B. Human relations skills

1. Uses self-appraisal forms
2. Learns acceptable grooming for office workers
3. Learns desirable business behavior

C. Calculator and machine operations

1. Demonstrates proper use and care of machines
2. Develops machine competence

II. **Accounting cycle for service businesses organized as a sole proprietorship (8 weeks)**

Specific objectives:

Specific objectives continued:

To become acquainted with accounting uses and applications
To learn the use and preparation of the balance sheet
To learn the accounting equation
To learn the general journal and how to record an opening entry
To learn how debit and credit transactions affect all general ledger accounts
To learn how to journalize business transactions using the cash journal
To learn how to post from the cash journal to the general ledger
To become familiar with methods and procedures for finding and correcting errors
To understand the preparation and use of the six column worksheet, the income statement and the balance sheet
To become acquainted with banking procedures

A. Accounting systems

1. Learns business information systems
2. Uses the balance sheet
3. Understands accounting equation
4. Uses study guides and workbooks—drills and problems

B. Opening entry recording

1. Posts general journal and source document
2. Understands the need for accuracy
3. Uses study guides and workbooks—drills and problems

C. Opening entry posting

1. Opens accounts in the ledger
2. Posts the opening entry
3. Utilizes cross reference
4. Uses study guides and workbooks—drills and problems

D. Debit and credit business transactions affecting balance sheet accounts

1. Balances increase side and decrease side of all accounts in the ledger

D. Debit and credit business transactions affecting balance sheet accounts continued:

2. Learns effect of cash transactions
3. Recognizes and proves that debits equal credits for each transaction
4. Uses study guides and workbooks—drills and problems

E. Journalizing business transactions in a cash journal

1. Practices record transactions in a multi-column cash journal
2. Proves cash
3. Proves equality of debits and credits in a cash journal
4. Totals, rules and forwards totals from one page to another in a cash journal
5. Rules a cash journal
6. Uses study guides and workbooks—drills and problems

F. Posting from the cash journal to general ledger accounts

1. Arranges accounts for a small service business in a chart of accounts
2. Posts amounts from general amount columns of a cash journal
3. Posts column totals of a cash journal
4. Uses study guides and workbooks—drills and problems

G. Six-column worksheets

1. Prepares trial balance on six-column worksheet using information from ledger accounts

G. Six-column worksheet, continued:

2. Figures net income or net loss and completes a six-column worksheet

3. Finds and corrects errors made in accounting records

4. Uses study guides and workbooks—drills and problems

H. Income statement and balance sheet

1. Prepares an income statement and balance sheet using information from a six-column worksheet

2. Uses study guides and workbooks—drills and problems

I. Closing the ledger

1. Analyzes, records and posts closing entries for a service business

2. Prepares a post-closing trial balance

3. Uses study guides and workbooks—drills and problems

J. Checking account and reconciling bank statements

1. Endorses checks and prepares a bank deposit slip

2. Prepares check stubs and writes checks

3. Prepares a bank statement reconciliation

4. Records a bank service charge and a dishonored check in a cash journal

III. Accounting cycle for merchandising business organized as a partnership (8 weeks)

Specific objectives:

To learn to journalize transactions using the combination journal
To learn the posting procedures from a combination journal to general and subsidiary ledgers

Specific objectives continued:

To learn to prepare and complete the eight-column worksheet
To learn to prepare financial statements
To learn to journalize and post adjusting and closing entries

A. Journalizing business transactions, posting to ledgers and proving the accuracy of posting

1. Understands journalizing using the combination journal
2. Understands posting to the general, accounts payable and accounts receivable ledgers
3. Prepares schedules of accounts payable and receivable
4. Proves the equality of debits and credits in a general ledger
5. Uses study guides and workbooks—drills and problems

B. The eight-column worksheet and financial statements

1. Prepares an eight-column worksheet
2. Prepares an income statement, a distribution of net income statement, a capital statement and a balance sheet
3. Uses study guides and workbooks—drills and problems

C. Adjusting and closing entries

1. Records adjusting entries
2. Records closing entries
3. Prepares post-closing trial balance

IV. Automated accounting system (2 weeks)

Specific objectives:

To become acquainted with automated data processing
To learn how to set up and process the general ledger, accounting transactions and financial statements using automated data processing

Specific objectives continued:

To learn how to process end-of-fiscal period work using automated data processing

A. Data processing systems

1. Assigns account numbers for ledger accounts

2. Prepares chart of accounts and financial statement set up forms

3. Uses study guides and workbooks—drills and problems

B. Automated general ledger accounting

1. Analyzes a systems flowchart

2. Processes the chart of accounts, set-up forms and opening entry

3. Processes transactions, adjusting and closing entries and end-of-fiscal-period reports

4. Uses study guides and workbooks—drills and problems

V. **Accounting cycle using special journals for merchandising business organized as a corporation (2 weeks)**

Specific objectives:

To become acquainted with the special journals
To learn to journalize in special journals

A. Journalizing and posting entries in the purchases, cash payments and general journal

B. Journalizing and posting entries in the sales, cash receipts and general journal

C. Study guides and workbooks—drills and problems

VI. **Payroll systems (3 weeks)**

Specific objectives:

To develop an understanding of payroll taxes

Specific objectives continued:

To prepare the payroll
To journalize and post payroll transactions
To prepare payroll tax reports

A. Figuring employee's earnings and determining payroll taxes

B. Payroll register and employee's earnings records

C. Payroll checks

D. Journalizing and posting employee's payroll

E. Journalizing and posting employer's payroll tax liabilities

F. Journalizing and posting payment of tax liabilities

G. Study guides and workbooks—drills and problems

VII. **Accounting for uncollectible accounts (1 week)**

Specific objectives:

To learn various methods of writing off uncollectible accounts
To learn to figure bad debts expense
To learn to journalize the writing off of uncollectible accounts
To learn to journalize an adjustment or bad debts expense

A. Methods of writing off uncollectible accounts

1. Understands direct write off

2. Understands allowance

B. Figuring bad debts expense

C. Journalizing and posting bad debts transactions

D. Journalizing and posting adjustments for bad debts expense

E. Study guides and workbooks—drills and problems

VIII. **Accounting for plant assets and depreciation (1 week)**

Specific objectives:

Specific objectives continued:

To learn to figure depreciation expense and book value of a plant asset
To learn how to prepare plant asset records
To journalize adjustments for depreciation expense and the sale of a plant asset

A. Figuring depreciation expense

B. Preparing plant asset records

C. Journalizing adjustments for depreciation expense

D. Journalizing the sale of a plant asset

E. Study guides and workbooks—drills and problems

IX. Accounting for notes and interest (1 week)

Specific objectives:

To become acquainted with promissory notes and interest
To learn to journalize notes payable and notes receivable transactions

A. Figuring interest on types of notes

1. Figures non-interest bearing notes

2. Figures interest-bearing notes

B. Journalizing notes payable and notes receivable

C. Journalizing a dishonored note

D. Study guides and workbooks—drills and problems

X. End-of-fiscal-period work for a corporation (1 week)

Specific objectives:

To learn to complete a worksheet and financial statement
To learn to journalize adjusting and closing entries
To learn to journalize the declaration and payment of a dividend

A. Preparing a worksheet

B. Preparing an income statement, statement of stockholder's equity and balance sheet

X. **End-of-fiscal-period work for a corporation continued:**

C. Journalizing and posting adjusting and closing entries

D. Journalizing declaration and payment of a dividend

E. Study guides and workbooks—drills and problems

XI. **Accounting control systems (3 weeks)**

Specific objectives:

To learn to process transactions using the voucher system
To learn to establish, use and replenish the petty cash fund
To become acquainted with various methods of inventory valuation and control

A. Preparing vouchers

B. Recording vouchers in a voucher register

C. Recording payment of vouchers in a check register

D. Recording purchases returns and allowances and payroll transactions in a voucher system

E. Establishing, using and replenishing a petty cash fund

F. Determining the cost of merchandise inventory using fifo and lifo methods

G. Determining the valuation of merchandise inventory using the lower of cost or market method

H. Estimating the value of merchandise inventory using the gross profit method

I. Study guides and workbooks—drills and problems

COURSE CONTENT FOR VOE ACCOUNTING II

(First and Second Semesters)

I. **Accounting careers and complete accounting cycle (3 weeks)**

Specific objectives:

To define terminology related to accounting careers and the complete accounting cycle
To identify the educational requirements and work of general office clerks, accounting clerks, bookkeepers, and accountants
To understand concepts, applications and practices related to the complete accounting cycle
To review the complete accounting cycle
To review proper use of materials and equipment to be used in class
To understand the concepts and practices related to accounting on a cash basis

A. Accounting careers and concepts

1. Explores accounting career opportunities and educational requirements
2. Applies twelve basic accounting concepts
3. Uses study guides and workbooks—drills and problems

B. The complete accounting cycle

1. Journalizes, posts and proves transactions
2. Prepares an eight-column work sheet and financial statements
3. Records and posts adjusting and closing entries
4. Prepares a postclosing trial balance
5. Uses study guides and workbooks—drills and problems

C. Accounting on a cash basis

1. Records transactions and completes a daily journal
2. Prepares an income statement and a balance sheet

C. Accounting on a cash basis continued:

3. Uses study guides and workbooks—drills and problems

II. Partnership accounting (6 weeks)

Specific objectives:

To define accounting terms and to understand concepts and practices related to a partnership
To demonstrate accounting procedures for a partnership
To learn the concepts of partner's income taxes and retirement benefits

A. Partnership

1. Defines advantages and disadvantages of partnerships

2. Records entries to form a partnership

3. Records entries to admit new partners

B. Partnership earnings

1. Learns principles of division of net income or loss

2. Prepares a distribution of net income statement

3. Records a closing entry to distribute net income or loss

4. Uses study guides and workbooks—drills and problems

C. End-of-fiscal-period work for a partnership

1. Prepares an eight-column worksheet and selected financial statements

2. Records and posts adjusting and closing entries

3. Prepares a post-closing trial balance

4. Identifies partners' income taxes and retirement benefits

5. Uses study guides and workbooks—drills and problems

III. Accounting clerks and junior accountants - Departmentalized accountings

Specific objectives:

Specific objectives continued:

To define terminology and understand concepts and practices related to a departmentalized merchandising business organized as a partnership
To demonstrate procedures for a departmentalized merchandising business organized as a partnership
To understand how to process the accounting for a departmentalized merchandising business on automated equipment

A. Simulating accounts payable clerk

1. Records and posts departmental purchases, purchase returns, allowances and cash payments
2. Prepares a bank reconciliation statement

B. Simulating accounts receivable clerk

1. Records departmental sales, sales returns and allowances
2. Records cash receipts

C. Simulating payroll clerk

1. Identifies concepts and practices related to departmental payroll systems
2. Completes payroll records

D. Simulating junior accountant

1. Completes selected interim departmental statements
2. Completes end-of-fiscal-period work for a departmentalized business

E. Simulating coding clerks and junior accountants

1. Assigns account numbers to accounts in a general ledger and subsidiary ledgers
2. Records purchases and cash payments, sales, cash receipts and general transactions and prepare batch control sheets

E. Simulating coding clerks and junior accountants continued:

3. Prepares a subsidiary ledger control sheet

4. Processes daily transactions and completes selected end-of-fiscal-period work for an automated departmentalized business

IV. Junior accountants - General accounting adjustments

Specific objectives:

To know terminology and understand concepts and practices related to general accounting adjustments
To demonstrate procedures for adjustments of uncollectible accounts, plant assets, accrued items, prepaid expenses and unearned revenue

A. Accounting for uncollectible accounts

1. Records entries for uncollectible accounts using the direct write-off or the allowance method

2. Figures and analyzes accounts receivable turnover rates

B. Accounting for plant assets

1. Figures plant asset depreciation

2. Records plant asset information in a plant assets register

3. Records entries for disposing of a plant asset

4. Figures and records property tax expense

C. Accounting for accrued items

1. Records transactions for notes receivable and notes payable

2. Records adjusting and reversing entries for accrued revenue and accrued expenses

D. Accounting for prepaid expenses and unearned revenue

1. Analyzes and records adjustments for prepaid expenses and unearned revenue

D. Accounting for prepaid expenses and unearned revenue continued:

2. Completes selected end-of-fiscal-period work which involves prepaid expenses and unearned revenue

V. Corporation Accounting 2

Specific objectives:

To know accounting terminology and understand accounting concepts and practices related to a corporation
To demonstrate accounting procedures for a corporation

A. Forming a corporation

1. Examines advantages and disadvantages of a corporation
2. Investigates legal requirements to form a corporation
3. Identifies kinds of capital stock and figures dividends of a corporation
4. Records transactions in order to start a corporation
5. Prepares a balance sheet for a newly formed corporation

B. Acquiring capital for a corporation

1. Records entries for issuing additional capital stock
2. Records entries for purchasing and selling treasury stock
3. Records entries for bonds payable

C. Analyzing and reporting fiscal status of a corporation

1. Completes selected end-of-fiscal-period work for a corporation
2. Records entries for declaring and paying dividends
3. Analyzes the equity of a corporation

VI. Cost accounting

Specific objectives:

Specific objectives continued:

To know terminology and understand concepts and practices related to cost accounting
To demonstrate cost accounting procedures

A. Cost accounting for a merchandising business

1. Records cost transactions
2. Completes selected end-of-fiscal-period work for a departmentalized merchandising business using departmental margins

B. Cost accounting for a manufacturing business

1. Identifies the three elements of manufacturing costs and the flow of costs through the manufacturing process
2. Records entries related to cost records for a manufacturing business
3. Prepares a materials ledger sheet, cost sheet, and finished good ledger sheet for a manufacturing business
4. Records manufacturing account transactions
5. Prepares selected financial statements for a manufacturing business

VII. Management accounting

Specific objectives:

To know and understand terminology, concepts and practices related to management accounting
To demonstrate management accounting procedures

A. Planning and controlling budgets

1. Prepares a budgeted income statement

A. Planning and controlling budgets continued:

2. Prepares a cash budget

B. Utilizing accounting information for management decisions

1. Prepares an income statement reporting contribution margin

2. Figures the break even point in sales volume and sales units

3. Determines the effect of changes on net income from volume changes, cost changes, unit price changes, and sales mix changes

C. Analyzing financial statements

1. Analyzes financial statements to include trend analysis, component percentage analysis and ratio analysis

2. Figures earnings performance analysis to include rate of return on average total assets, rate of return on average stockholder's equity, rate of return on net sales, and earnings per share

3. Figures short-term financial strength analysis to include current ratio and acid-test ratio

VIII. Job interview unit - (1 week)

IX. Calculator skill improvement unit - (1 week)

X. Processing accounting problems on the computer - (3 weeks)

NOTE: Units VIII, IX and X are left to the discretion of the individual teacher.

RESOURCE MATERIALS

ACCOUNTING I

Textbooks

Boynton, Swanson, Ross and Hanson. Century 21 Accounting, Third Edition. South-Western Publishing Company, 1982.

Working Papers

Boynton, Swanson, Ross and Hanson. Working Papers and Study Guides (Chapters 1-30) South-Western Publishing Company

Boynton, Swanson, Ross and Hanson. Working Papers and Study Guides (Chapters 1-19) South-Western Publishing Company

Boynton, Swanson, Ross and Hanson. Working Papers and Study Guides (Chapters 20-30) South-Western Publishing Company

Boynton, Swanson, Ross and Hanson. Dictionary of Accounting Terminology, South-Western Publishing Company, 1983

Business Simulation Sets - First Year Course

Boynton, Swanson, Ross and Hanson. The Court Yard, A Reinforcement Activity. South-Western Publishing Company, 1982.
Books of Account, Narrative in Textbook (after chapter 10)
Teachers Manual

Boynton, Swanson, Ross and Hanson. Cycle Center, Business Simulation. South-Western Publishing Company, 1982.
Set with source documents and books of account (after chapter 16)
Set with narrative and books of account (after chapter 16)
Teacher's Key

Business Simulation Sets - First Year Course continued:

Boynton, Swanson, Ross and Hanson. Fire Place, Inc., Business simulation. South-Western Publishing Company, 1982.
Set with source documents and books of account (after Chapter 27)
Teachers Key

Optional Business Simulation Sets

Boynton, Swanson, Ross and Hanson. The Frazier Family, A Family Finance Simulation. South-Western Publishing Company, 1977. (after Chapter 16)
Set with narrative and books of account
Teacher's Key

Boynton, Swanson, Ross and Hanson. Professions Accounting, A Business Simulation. South-Western Publishing Company, 1977. (after Chapter 28)
Set with narrative and books of account
Teacher's Key

Boynton, Swanson, Ross and Hanson. The Hudson Farm, A Business Simulation. South-Western Publishing Company, 1977. (after Chapter 10)
Set with narrative and books of account
Teacher's Key

Caldwell. Fish Tank Pegboard Payroll System. South-Western Publishing Company, 1983. (after Chapter 23)
Pegboard Payroll System
Teacher's Key

Boynton, Swanson, Ross and Hanson, Abrams and Silver. South-Western Publishing Company, 1978.
Teacher's Key

Boynton, Swanson, Ross and Hanson. Customs Auto Center. South-Western Publishing Company, 1978.
Teacher's Key

Boynton, Swanson, Ross and Hanson. Trade Winds Marine. South-Western Publishing Company, 1978.
Teacher's Key

Tests

Three testing programs are available for use in Accounting:

1. Ojective Tests and Semester Examinatinos, furnished free by Southwestern Publishing Company, except for postage, to schools using the textbook

2. Southwestern Publishing Company Problem-style test

3. National Business Interest Tests, available for a fee (Washington: United Business Education Association. Published by National Business Education, 1906 Association Drive, Reston, VA 22091). Certificates of Proficiency are awarded to students who demonstrate outstanding achievement. These certificates are recognized by hundreds of employers who give preference to their holders when selecting new employees.

RESOURCE MATERIALS

ACCOUNTING II

Textbooks

Swanson, Ross, Hanson and Boynton. Century 21 Accounting, Advanced Course, Third Edition. South-Western Publishing Co., 1983.

Swanson, Ross, Hanson and Boynton. Working Papers and Study Guides for Chapters 1-27. South-Western Publishing Co., 1983.

Business Simulation Sets

Swanson, Ross, Hanson and Boynton. G & S Hobbyworld, source documents and books of account for a merchandising business organized as a partnership (after Chapter 7). South-Western Publishing Co., 1983.

Swanson, Ross, Hanson and Boynton. Film & Flash, source documents and books of account for a departmentalized merchandising business organized as a partnership (after Chapter 18). South-Western Publishing Co., 1983.

Swanson, Robb, Hanson and Boynton. Modern Wheels, source document and books of account for a manufacturing business organized as a corporation (after Chapter 24). South-Western Publishing Co., 1983.

Swanson, Ross, Hanson and Boynton. Problem Tests for Chapters 2-27 (Key is in Teacher's Reference Guide). South-Western Publishing Co., 1983.

Swanson, Ross, Hanson and Boynton. Objective Tests—includes 2 semester examinations. South-Western Publishing Co., 1983.

Other Materials

Swanson, Ross, Hanson and Boynton. Teacher's Reference Guide. South-Western Publishing Co., 1983.

Swanson, Ross, Hanson and Boynton. Teacher's Edition for Working Papers and Study Guides (Chapters 1-27). South-Western Publishing Co., 1983.

Other Materials continued:

Swanson, Ross, Hanson and Boynton. Key for G & S Hobbyworld. South-Western Publishing Co., 1983.

Swanson, Ross, Hanson and Boynton. Key for Film & Flash. South-Western Publishing Co., 1983.

Swanson, Ross, Hanson and Boynton. Key for Modern Wheels. South-Western Publishing Co., 1983.

Supplementary Materials

Allen-Klooster. Automated Accounting for the Microcomputer, diskettes for various microcomputers available from South-Western Publishing Co., 1983.

Allen-Klooster. Teachers Manual for B398 and diskettes. South-Western Publishing Co., 1983.

Blackledge-Blackledge. The Job You Want-How to Get It, 3rd Edition. South-Western Publishing Co., 1983.

Plevyak. Exploring Accounting Careers. South-Western Publishing Co., 1976.

Plevyak and Baggett. Accounting and Data Processing Careers, 2nd Edition. South-Western Publishing Co., 1984.

Swanson, Ross, Hanson and Boynton. The Tax Advantage, (computer software). South-Western Publishing Co., 1983.

Swanson, Ross, Hanson and Boynton. The Home Accountant, (computer software). South-Western Publishing Co., 1985.

Zedlitz. Getting a Job, Process Kit. South-Western Publishing Co., 1981.